



Departmental Quarterly Performance Report

AUDIT AND MANAGEMENT SERVICES

**FY 2005
Quarter 2**

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Reporting Period: FY 2005 – Quarter 2

MAJOR PERFORMANCE INITIATIVES

Describe Key Initiatives and Status

Check all that apply

<p><u>Initiatives</u></p> <ul style="list-style-type: none"> Annually complete 75% of planned audits or issue no less than 40 audit reports. Complete risk assessment analysis and develop audit plan during second quarter. <p><u>Status:</u></p> <ul style="list-style-type: none"> Through March 31, 2005, we issued 11 reports including 7 this quarter. Key performance highlights are as follows: <ul style="list-style-type: none"> An audit of water and sewer connection fees disclosed unbilled and/or uncollected fees totaling \$3.7 million of which \$2.3 million has been recovered to date. As requested by the Board of County Commissioners, audits of the Meals on Wheels and Meals for the Elderly Programs disclosed the Community Action Agency has progressed in improving service delivery since the last review completed in FY2004. Released results of the Parallel Test conducted during the November 2004 Presidential Election designed to demonstrate iVotronic System Software integrity in tabulating ballots. Under controlled conditions simulating Election Day precinct activities, 500 test ballots were cast and accurately tabulated. In addition to the previously mentioned water and sewer fee recoveries totaling \$2.3 million, collections from other prior audit assessments for this quarter totaled \$1.8 million. <div data-bbox="323 854 964 1253"> <p style="text-align: center;">Audit Reports and Deliverables</p> <table border="1"> <caption>Audit Reports and Deliverables</caption> <thead> <tr> <th>Fiscal Year</th> <th>Number of Reports or Deliverables</th> </tr> </thead> <tbody> <tr> <td>FY01</td> <td>50</td> </tr> <tr> <td>FY02</td> <td>53</td> </tr> <tr> <td>FY03</td> <td>75</td> </tr> <tr> <td>FY04</td> <td>52</td> </tr> <tr> <td>FY05</td> <td>11</td> </tr> </tbody> </table> </div>	Fiscal Year	Number of Reports or Deliverables	FY01	50	FY02	53	FY03	75	FY04	52	FY05	11	<p><input checked="" type="checkbox"/> Strategic Plan – ES8-1</p> <p><input checked="" type="checkbox"/> Business Plan</p> <p><input type="checkbox"/> Budgeted Priorities</p> <p><input type="checkbox"/> Customer Service</p> <p><input type="checkbox"/> ECC Project</p> <p><input type="checkbox"/> Workforce Dev.</p> <p><input type="checkbox"/> Audit Response</p> <p><input type="checkbox"/> Other _____ (Describe)</p>
Fiscal Year	Number of Reports or Deliverables												
FY01	50												
FY02	53												
FY03	75												
FY04	52												
FY05	11												
<p><u>Initiatives</u></p> <ul style="list-style-type: none"> Conduct 60% of follow-up audits on the annual audit Plan. At a minimum, issue 30% of audit reports within 90 days after fieldwork completion. Provide support services to various County departments. <p><u>Status:</u></p> <ul style="list-style-type: none"> Five of seven audit reports released this quarter were issued within 90 days of fieldwork completion. Provided audit assistance to external auditors conducting financial audits of the General Segment. Provided staff support to activities associated with the March 8, 2005 Special Election, including Early Voting and Election Day observations. 	<p><input checked="" type="checkbox"/> Strategic Plan – ES1-1</p> <p><input checked="" type="checkbox"/> Business Plan</p> <p><input type="checkbox"/> Budgeted Priorities</p> <p><input checked="" type="checkbox"/> Customer Service</p> <p><input type="checkbox"/> ECC Project</p> <p><input type="checkbox"/> Workforce Dev.</p> <p><input type="checkbox"/> Audit Response</p> <p><input type="checkbox"/> Other _____ (Describe)</p>												
<p><u>Initiatives</u></p> <ul style="list-style-type: none"> Develop Department website and move from test to production by 12/31/04. <p><u>Status:</u></p> <ul style="list-style-type: none"> Department website is currently on-line. 	<p><input checked="" type="checkbox"/> Strategic Plan – ES2-1</p> <p><input checked="" type="checkbox"/> Business Plan</p> <p><input type="checkbox"/> Budgeted Priorities</p> <p><input type="checkbox"/> Customer Service</p> <p><input type="checkbox"/> Workforce Dev.</p> <p><input type="checkbox"/> ECC Project</p> <p><input type="checkbox"/> Audit Response</p> <p><input type="checkbox"/> Other _____ (Describe)</p>												

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<p><u>Initiatives</u></p> <ul style="list-style-type: none"> • Annually provide 40 hours of Continuing Professional Education to every auditor. • Conduct quarterly staff meetings. • Conduct at least 80% of annual evaluations within 30 days after due date. • Maintain a minimum of 55% staff certification rate. • Complete a draft of procedures manual by 9/30/05. <p><u>Status:</u></p> <ul style="list-style-type: none"> • Conducted a staff meeting to assure readiness for the March 8, 2005 Special Election. • 10 of 13 annual evaluations due this quarter were conducted within 30 days after due date. 	<p><u>X</u> <i>Strategic Plan – ES5-2 and 5-4</i> <u>X</u> <i>Business Plan</i> <u> </u> <i>Budgeted Priorities</i> <u> </u> <i>Customer Service</i> <u> </u> <i>Workforce Dev.</i> <u> </u> <i>ECC Project</i> <u> </u> <i>Audit Response</i> <u> </u> <i>Other</i> _____ <i>(Describe)</i></p>
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PERSONNEL SUMMARY

A. Filled/Vacancy Report

NUMBER OF FULL-TIME POSITIONS	Filled as of September 30 of Prior Year	Current Year Budget	Number of Filled and Vacant positions at the end of 2nd quarter							
			Quarter 1		Quarter 2		Quarter 3		Quarter 4	
			Filled	Vacant	Filled	Vacant	Filled	Vacant	Filled	Vacant
	47	49	46	3	47	2				

Notes:

B. Key Vacancies

- At quarter-end, 47 of 49 budgeted positions are filled. Recruitment is underway to fill remaining vacancies.

C. Turnover Issues

None

D. Skill/Hiring Issues

- The Residency Ordinance continues to negatively impact recruiting efforts, particularly at the upper management level.

E. Part-time, Temporary and Seasonal Personnel

(Including the number of temporaries long-term with the Department)

None

F. Other Issues

- Lost five additional audit positions in 2004-05, which will continue to impact the Department's ability to effectively discharge its oversight role in assuring ongoing compliance, effective government operations, and ethical government.

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FINANCIAL SUMMARY

(All Dollars in Thousands)

	PRIOR YEAR Actual	FY 2004-05						
		Total Annual Budget	Quarter 2		Year-to-date			
			Budget	Actual	Budget	Actual	\$ Variance	% of Annual Budget
Revenues								
General Fund	\$ 3,373	\$ 3,411	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Carryover	25	33	-	-	-	-	-	0.0%
Total	\$ 3,398	\$ 3,444	\$ -	\$ -	\$ -	\$ -	\$ -	
Expense								
Salary and Fringes	\$ 4,076	\$ 4,409	\$ 1,102	\$ 1,008	\$ 2,204	\$ 2,098	\$ (106)	47.6%
Salary Reimbursement	(1,008)	(1,210)	-	-	-	-	-	0.0%
Net Salary and Fringes	\$ 3,068	\$ 3,199	\$ 1,102	\$ 1,008	\$ 2,204	\$ 2,098	\$ (106)	65.6%
Other Operating	260	212	53	51	106	74	(32)	34.9%
Capital	37	33	8	5	16	10	(6)	30.3%
Total	\$ 3,365	\$ 3,444	\$ 1,163	\$ 1,064	\$ 2,326	\$ 2,182	\$ (144)	

Notes on Financial and Personnel Information:

Equity in pooled cash (for proprietary funds only)

Fund/ Subfund	Prior Year	Projected at Year-end as of			
		Quarter 1	Quarter 2	Quarter 3	Quarter 4
		N/A	N/A		
Total		N/A	N/A		

Comments:

(Explain variances, discuss significant in-kind services, provide status of aged receivables at 30-60-90+ days and those scheduled for write-off, if applicable)

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STATEMENT OF PROJECTION AND OUTLOOK

The Department projects to be within authorized budgeted expenditures and projects that available revenues will exceed expenses except as noted below:

Notes and Issues:

DEPARTMENT DIRECTOR REVIEW

The Department Director has reviewed this report in its entirety and agrees with all information presented including the statement of projection and outlook.

Cathy Jackson
Cathy Jackson
Department Director

Date: 4/25/05